



Opinions

Office of the Vermont Secretary of State

Vol. 10, #4

April 2008

2008 Town Officers' Educational Conferences

April 10
Lyndon State College

April 16
Holiday Inn, Rutland

April 24
Lake Morey Inn, Fairlee

April 30
Grand Summit Lodge, Mount Snow

See page 9 for more information.

Quote of the Month

Democracy is based upon the conviction that there are extraordinary possibilities in ordinary people.

Harry Emerson Fosdick

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A Message from the Secretary

A special welcome to all of our newest local officials. For many of you this may be your first *Opinions* newsletter. The *Opinions* began as a publication in 1981 as a way to help local officials and interested citizens navigate the ever-changing landscape of local government law and practice. I can tell by the number of e-mails, calls and cards we have received in response to the *Opinions* that local officials and citizens continue to find value in this publication. Perhaps it is because, when we see our own town's challenges reflected in the stories of other communities, we feel less alone in our work.



Although I hope our *Opinions* are interesting to read and sometimes help you solve a problem or avoid a mistake, they are not rulings that are binding on towns or citizens like a decision of a court. Rather, when we issue opinions they are just that – our opinions. We have no power to force citizens or officials to do the right thing, to treat each other civilly, to follow the law. Rather, through our opinions, Deputy Secretary Bill Dalton, Director of Elections Kathy DeWolfe and I share with you what we believe the law requires based on our best legal judgment and from our many years of observing Vermont's local governments and following the decisions of our courts.

The thoughts expressed in our opinions also reflect our philosophy of openness and fairness in government and in the inherent value of local control. Whenever there is a question about what the law says or what is required of an official, our advice is conservative. We try to keep you out of trouble by counseling prudence over risk-taking, openness over secrecy and due process over bureaucratic expediency.

We believe that by publishing questions and answers from the previous month, it lets people know what is going on in local government around the state, and helps officials learn from the experiences of others. We also hope that this information will eliminate some of the telephone calls and e-mails that can – and sometimes still do – consume this office.

The citizen volunteers who run our local governments in Vermont deserve all the support we can give them. It is my hope that *Opinions* offers them that support and, in doing so, helps to strengthen our town governments.

Deborah L. Markowitz, Secretary of State

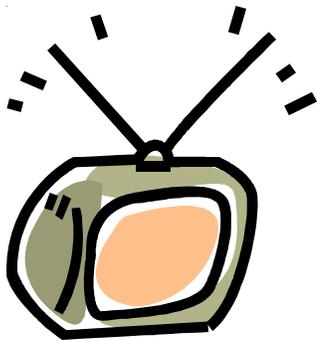
Learning From TV: The First Years of ETV

The instructions might sound familiar to readers of a certain age. In 1970, when an early viewer of Vermont Educational Television complained that reception in the Brattleboro area was poor, he was told to turn the switch on his TV to UHF; turn to Channel 41; and then aim his UHF (as opposed to VHF) antenna at Mt. Ascutney. The station recommended that he move the antenna within a three foot arc until he found the best reception.

Vermont Educational Television (ETV) was established by Act 23 of 1966 through an appropriation of \$2.3 million to the University of Vermont “for the construction and equipping of an educational television network for the state of Vermont.” ETV went on air on October 16, 1967, broadcasting Monday to Friday from 9 a.m. to 2 p.m. and 7 p.m. to 10 p.m.

There was great, though not universal, excitement about the possibilities of using a publically-funded television station to provide not only distance learning for schools but also a forum for informing the public about government programs and initiatives.

A 1969 survey of Vermont’s supervisory school districts reported that 42,000 students watched ETV either in the classroom or in the evening. A majority of the schools polled found the station “very worthwhile.” Bellows Falls schools reported, for example, that 475 students watched ETV for 13 hours a week for science, social studies and history classes. In one Brattleboro school 140 students watched five hours a week in support of language, music, science, and social studies classes. Much of the programming was locally created though Sesame Street, the Civilization series, and other national programs were available.



Many of the programs were designed to inform Vermonters in general as well as school children. ETV’s program director Garry Simpson and the station’s governing board, featuring legislators, a representative of the governor, and representatives from UVM, the state colleges, and education worked with government agencies, schools and others to develop programs on public issues (one of the early ETV directors who remains familiar to us is Weston Cate of East Montpelier, a teacher who became the long time director of the Vermont Historical Society).

State programs used ETV to expose broader audiences to their efforts. For example, in 1970 the Alcohol Rehabilitation Services helped create such programs as “To Your Health” (13 minutes); “Alcohol and the Human Body” (15 minutes) and “A Message in Every Bottle” (20 minutes). These were shown at several different times to meet school schedules. In 1970 the Development Department granted ETV \$13,500 to help create programs on land use, zoning and planning, housing, poverty, and air and water quality (the Archives holds several of these films). There was a monthly Governor’s Press Conference as well as a series on issues before the legislature. Another series featured “Vermont School Reports.” Students also contributed to the programming; a series called “Twenty Below” was the product of a two-year collaborative effort among the students at 17 Vermont high schools.

In its early years Vermont ETV was wholly funded by public money (fund raising came later) and not all citizens, or legislators, saw it as an appropriate use of taxpayer money (in 1971 the state allocation to ETV was \$542,000). One Rutland viewer called ETV a “taxpayer created monster” and proclaimed that he would “prefer my young to memorize a Beer Commercial or two than the trash on ETV.” (Governor Deane C. Davis Records, Box 1A, Folder 15). A Montreal viewer complained about the growing number of Public Broadcasting Corporation shows that were being used, even though they consisted of “cheap, cheap jazz spots and some political propaganda items which may be of interest to black left-wingers.” (Davis Records, Box 7B, Folder 22) The Quechee Lakes Corporation complained about anti-development biases in a program by Vermont Natural Resources and demanded equal time. Within a year of ETV going on air Governor Davis had to fend off an attempt by some legislators to severely curtail state funding.

Some complaints and opposition were the inevitable outgrowth of concerns about government, and specific agencies, funding programs about their efforts. Could such programs be unbiased? Still, a review of the early programs shows a remarkable effort at creating an informed citizenry attuned to current issues. While many of the programs looked at the state’s growing interest in land use and environmental protection, other programs such as “State Spending: Where Do We Go From Here?” sought to convey the difficult financial aspects of meeting growing expectations for services against a relatively small state budget.

What is of particular interest to me is the expectation that new technologies could be used to inform citizens, provide distance learning, and serve a host of other public services. Today we are witnessing the same expectations inspired by another new technological tool: the worldwide web. Can we learn anything from ETV's early days that might help frame our current expectations for the web? Will the same demands for slicker productions, commercial opportunities, and national programming over local productions re-shape those expectations just as they did for commercial and public television? Please stay tuned.

Civics Behind the Scenes

Missy Shea, Civics Education & Voter Outreach

High School Voter Registration Week

There has been much talk about the unprecedented participation among young (18-29 year-old) voters during this presidential election year. Secretary Markowitz has long understood the importance of young voter participation. The Secretary of State's Office has been providing voter education and registration support for years now.

Our annual High School Voter Registration Week is May 14-21. This year Secretary Markowitz will be kicking off the week with a visit to Missisquoi Valley Union High School in Swanton where she will visit classes and help with a voter registration drive. Our office designates a special week each spring to encourage schools to use the time to hold a registration drive, or plan for one in the future. It is critical that we teach students about voting because whether they plan to head off to further education, work, or the armed services, each student will emerge from high school as a young adult with an important role to play in society. Students who know about their civic rights and responsibilities are far more likely to participate in our democracy.

High School Voter Registration Week is a great opportunity for new voters to be guided through the registration process. By working with their local high schools, town clerks are a wonderful resource in getting students prepared to vote. But collaborating with schools to run registration drives also helps the clerk, because clerk involvement ensures that correct information is being given and the process is being properly followed. Such collaboration leads to a smooth inclusion on the voter checklist, and an easier time at the polls on Election Day for all involved.

The actual voter registration drive doesn't have to take place during that week of May. Many high schools around the state have unique ways of incorporating voter registration. Some schools send students a card on their 18th birthday, with a message of who to go to in the school to complete the voter registration form. At least one high school in Vermont includes a voter registration drive as part of a tradition to include it in the graduation ceremonies. There's no doubt that each of these voter registration drive efforts are stronger when they include cooperation between the town clerks and the school personnel sponsoring the event. A number of town clerks around the state have a voter registration relationship with their local high schools. Each year we hear what a positive, meaningful connection it is for all involved.

If there is not a voter registration connection between the town clerk and the local high school where you live, please consider volunteering your time to help create one. The future of our democracy will benefit from it, and you'll feel great.

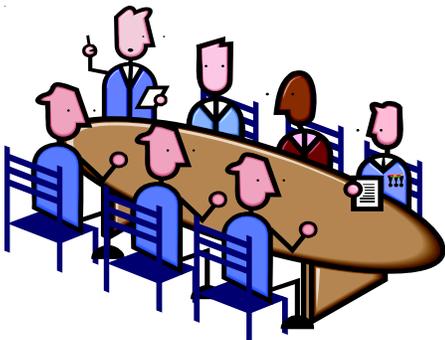
1. Delinquent tax collector may be paid salary in lieu of fees. In most cases the delinquent tax collector is paid a penalty of up to eight percent as compensation for collecting delinquent taxes for a town. However, a municipality may vote to pay a salary in lieu of fees. In such a case all penalties must be turned over to the treasurer at least once a month. 24 V.S.A. § 1530.

2. Voters may elect to reduce penalty paid to delinquent tax collector. If a municipality wishes to reduce the penalty paid to the delinquent tax collector it may adopt a smaller percent by vote at an annual or special meeting. 32 V.S.A. § 1674. The law would also permit the voters to establish a grace period or graduated commission schedule for taxes paid within a defined time frame after the established time of payment.

3. Voters may not elect to have selectboard appoint collector. Unless a town has a municipal charter or has adopted a municipal manager form of government the delinquent tax collector and collector of current taxes must be elected. (Although the town may elect to have the treasurer serve as collector of current taxes.) No law would permit the voters to elect to permit the selectboard to appoint a collector. Indeed, the law provides that if the town fails to elect a tax collector then the first constable will fulfill the duties of that office.

4. Town may vote to have treasurer collect taxes for the town. The voters of a town may elect to have the town treasurer collect the current taxes for the town and town school district. 24 V.S.A. § 1521. Once the town so votes (and until it votes otherwise) the town should not include on its town meeting ballot an election for a collector of current taxes.

5. Quorum of board required for board action. Vermont's general quorum rule can be found in 1 V.S.A. §172. This law provides that "when joint authority is given to three or more, the concurrence of a majority of such number shall be sufficient and shall be required in its exercise." This means that unless a more specific statute provides a different rule, a seven member board will need an agreement of four members in order to pass a motion. This is true even if there are vacancies on the board or recusals. 1 V.S.A. § 172. Note that the quorum rule will not apply to advisory boards (unless the board creating the advisory committee requires it) since advisory boards do not have authority to act. By definition they merely provide recommendations to the board that has the authority to act.



6. Quorum for school board differs from the rules that apply to town boards. School boards operate under a special statute, 16 V.S.A. §554, that changes the general rule for board voting. A school board needs a quorum (majority of the board) to be present, but then only requires the majority of those present to vote in favor of a motion for the motion to pass. For example, on a union high school board composed of 15 total members, if only nine members are present at a meeting, only five members need to vote in favor of a motion for it to pass.

7. Board of abatement may act by majority vote of a quorum of the board. Most municipal boards require the concurrence of a majority of the board to act. However, 24 V.S.A. § 1533 provides that only a majority of the quorum of a board of abatement is needed for it to decide a matter. Figuring out how to calculate what constitutes a quorum of the board of abatement can be

confusing. Like other municipal boards, a quorum of the board is a majority of all of the members of the board. Members of the board of abatement include the BCA (clerk, selectboard, and justices), the listers and the treasurer. The number of justices depend on the size of your town - so presuming you have 10 justices, plus three selectboard members and three listers the total number of the board would be 18 and a quorum of the board would be 10. The town would therefore need ten people in order to convene the meeting of the board, but it would need only six to agree on a particular course of action. In the alternative, the board of abatement is deemed, by law, to have a quorum if a majority of the listers and a majority of the selectboard members and treasurer are present.

8. A taxpayer is not required to attend the board of abatement meeting. If a taxpayer requests abatement of taxes in writing the board of abatement must meet at some time to consider the request. 24 V.S.A. § 1535. While a taxpayer has the right to attend the meeting or to have a representative act on his or her behalf at the meeting, if a taxpayer has made a written request for abatement which states the reason and supporting information for the abatement request, the statute does not require personal attendance by the taxpayer. The taxpayer should be told that the board may want additional information, or the taxpayer may want to respond to other information presented at the meeting, but if the taxpayer chooses not to attend, the board must still consider the request and take action to grant or deny the request.



9. Board cannot eject member from executive session. In one town a dissenting member of the board routinely informed public and press about what was discussed during their executive session. The board cannot prevent this from occurring. Although the board can publicly express its displeasure, the law does not permit the board to exclude or eject one of its members from a meeting. 1 V.S.A. § 313(b)

10. Board may eject unruly member of public. On occasion a member of the public will disrupt a meeting. In such a case the chair of the board should first try to calm the individual down and restore order. If this is not possible the chair can call on the town constable to remove the individual from the meeting. 1 V.S.A. § 312(h).

11. School board follows Robert's Rules; selectboard can create own procedures. Vermont law requires school board meetings to be conducted using Robert's Rules of Order. 16 V.S.A. § 554. For small school boards we recommend that the board use Robert's Rules for Small Boards. In contrast, the law is silent about what procedures the selectboard and other local boards should follow. Accordingly, these boards can adopt their own rules of order. This can be, but does not have to be, Robert's Rules. We recommend that boards commit to writing the procedures they follow so that all board members and members of the public will know what to expect.

12. Appointment discussions can be made in executive session. The law permits a board to discuss "the appointment or employment or evaluation of a public officer or employee" in executive session. 1 V.S.A. section 313 (3). Because elected and appointed officials are public officers, the selectboard can go into executive session to consider various applicants for appointment to fill vacancies, or for appointment to town boards. Although the discussion and a straw vote may be taken in the executive session, the actual votes must be taken in the open meeting so that the public can see how board members have voted, and those votes must be reflected in the minutes of the meeting.

13. School board appoints to fill vacancies in school district. When there is a vacancy in the school board the remaining school board members must act within 30 days to fill the vacancy until the next election. A record of the appointment must be given to the town clerk for filing. 16 VSA § 424. Note that this law changed in 2005. Prior to the change, school board vacancies were filled by the selectboard. In the event that there are vacancies in a majority of the members of the board the vacancies must be filled by a special school district meeting; and meanwhile, the remaining board member may draw orders for payment of necessary expenses.

14. Minutes do not need to be taken of executive sessions. The law does not require boards to take minutes of an executive session. However, the vote to enter executive session, including the stated reason for moving into an executive session should be recorded in the minutes, as well as the vote on any action taken after the close of the executive session. 1 V.S.A. § 313.

15. The entrance checklist is public record. The entrance checklist is public record and must be made available for public inspection upon request. In addition, the law requires the checklist to be kept for five years following the election and made available at cost to the public. 17 V.S.A. §2590. Although the ballots and tally sheets may be destroyed 90 days after a state or local election, and 22 months after an election including federal offices, the exit checklist, or if none, the entrance checklist must be retained for five years.

16. Voters or auditors set selectboard's pay, but selectboard may decide payment schedule. At its annual meeting a town may vote to pay any or all of its town officers for their official services, and they can set the amount. If the voters fail to fix the compensation of a particular officer or of town employees then the selectboard may set the salary. However, the selectboard may not set its own salary. The law provides that in the event that the voters fail to set a salary for the selectboard the auditors may do so. However, if the town has voted to eliminate the office of auditor and the voters fail to fix the selectboard salary then the law permits the board to be compensated at the same rate at which they were compensated during the immediately preceding year. 24 V.S.A. § 933. Note that the selectboard may determine when and how it is to be paid, and they may sign the orders to pay each other's salaries.

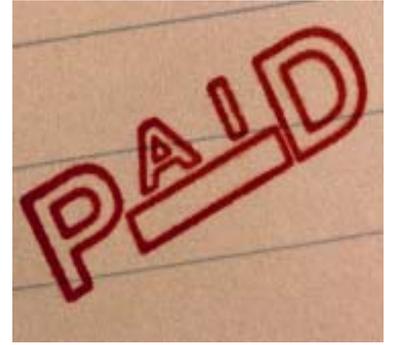


17. Constable's law enforcement authority is limited to town in which he/her was elected. Constables in Vermont, whether elected or appointed, do not have any law enforcement authority outside of the boundaries of the town in which he or she was elected. State v. Hart, 148 VT 104 (1987). While municipal police officers were given authority by the legislature in 1988 to exercise statewide jurisdiction, constables were not included. A constable should be very careful not to misrepresent his/her authority outside of his town. For example, if a constable represented himself/herself to be

a "police officer" with full authority when in a car accident out of state, it is possible that the constable may be charged as impersonating a police officer under a statute in the other state.

18. Municipality may allow constable in neighboring community to work in town. 24 V.S.A. § 1936a (d) permits a municipal legislative body to vote to allow a constable elected or appointed in another municipality to exercise law enforcement authority in its municipality, so long as that constable is not prohibited from exercising law enforcement authority in his or her own community and so long as the constable has completed the training requirements for a full-time or part-time law enforcement officer, and the legislative body adopts policies and procedures establishing the circumstances under which the authority may be exercised.

19. Towns must adopt their own actual cost schedule or use the state schedule. The fee schedule adopted by the Office of the Secretary of State for the copying of public records must be used by each town or city unless the municipality has made its own determination of actual costs using the procedures set out in 1 V.S.A. §326(d) and (e). The current charge is five cents for single sided and nine cents for double sided. You cannot charge more for a copy of the entrance checklist or copies of other public records unless there is a statutory fee established for a category of record or unless the municipality has officially determined its actual costs.



20. Unless your town or city charter provides authorization, there is NO RECALL of selectboard members or other local elected officials in Vermont. However, if you have a three member selectboard in your town and you and other citizens are concerned that the board is not being responsive to important issues that are being raised by the legal voters, then voters can submit a petition signed by at least five percent of the voters on the town checklist asking the selectboard to warn a special meeting to vote on an article to increase the size of the selectboard to five members. 17 V.S.A. §2650. In the petition, the article needs to specify whether you want the two additional members to serve one-year terms or two-year terms.

21. The presiding officer may limit activities in the polling place. The presiding officer establishes rules to maintain order in the polling place and can determine that no other activities may take place within the polling place during an election. 17 V.S.A. §2508. Many voters find it upsetting or distracting to have extraneous conversations and activities taking place while they are trying to concentrate on marking the ballot. We encourage presiding officers to move bake sales, raffles, informational booths or other activities outside of the polling place.

22. As tax appeal time nears, remember that on appeals from the listers' decision to the board of civil authority (BCA), the BCA may increase, decrease or sustain the appraisal. (32 V.S.A. §4409.) Once the taxpayer raises the issue of the property's valuation, the BCA must make findings to support what the BCA believes to be the correct valuation of the property, even if that is an increase. The same is true for further appeals to the state board of appraisers or the superior court.

23. A lister can be a justice of the peace, but lister/justice of the peace cannot participate in tax appeal hearings. Many small towns have difficulty finding persons to serve in various offices. It is legally permissible (i.e., there is no statutory conflict or prohibition) for a person to be elected as a lister and as a justice of the peace. The lister may take an active role in election duties, except when the person is in a contested race for his lister office. However, the lister cannot sit on the BCA for the purposes of tax appeals because the appeal is from the listers' determination of value.

24. The time for dog licensing and tags is here. Just a brief reminder that the dog must wear the "license" tag required by the Vermont statutes, and that is sufficient proof that the dog has been vaccinated for rabies. An additional "rabies" tag is not required. (20 V.S.A. §3581(a))

25. Candidate who comes in second does not fill vacancy if winner declines office. If the candidate elected to an office does not want to accept the office to which he or she was elected, whether from the floor or by Australian ballot, the office must be filled by appointment by the selectboard made by motion in a duly warned meeting, or if for school director, by the school board in a duly warned meeting. The town clerk or selectboard DO NOT just ask the second place candidate if he or she wants to accept the office.

26. Board members must take care when they communicate electronically. The issue of whether board members may conduct municipal business electronically is a tricky one. This is because many common practices in the private sector will violate our open government laws when used in the public sector.

The first principal of open government to keep in mind is that no public body may conduct the business of the public body outside of a public meeting; all discussions and decisions must be made in a public meeting. 1 V.S.A. § 312. The only exceptions to this rule are for merely routine administrative matters and for the deliberations of a quasi judicial body. As a practical matter this means a board may use e-mail to set the agenda for an upcoming meeting or to schedule a time for a special meeting, or to pass along documents, reports or letters that will be discussed at the meeting (and that will be available for the public to view at the meeting - unless the document is exempt under the public records law.) In addition, because the deliberations of quasi judicial bodies are entirely exempt from the open meeting law quasi judicial boards may conduct their deliberations and draft their decisions entirely by e-mail. Note that a written decision in a quasi-judicial matter must explain what the decision is and the board's reasoning behind the decision. The decision is public record.

An exemption for quasi-judicial decisions of boards would not permit the board to make a decision about its rules of procedure through e-mail. This is an administrative action of the board and the discussion and decision in the matter must be held in a public meeting of the board. On the other hand, so long as a quorum of the board is not e-mailing each other all together, and the board does not use e-mail to make decisions, board members may send individual e-mails to each other, other town officials and members of the public about the business of the board. These e-mails are public record (unless an exemption applies to the particular subject matter) and steps should be taken to ensure that they are preserved in accordance with the town's record schedules. 1 V.S.A. § 317(b). Note that the public record law applies to all e-mails by local officials that are sent or received during the course of agency business that relate to the business of the town — even those sent and received on home computers.

In our monthly Opinions, we provide what we believe the law requires based upon our legal judgment, years of observing Vermont's local government practices, and Vermont Court decisions. This information is intended as a reference guide only and should not replace the advice of legal counsel.

Receive *Opinions* by Email!

If you would like to receive *Opinions* by email instead of a hard copy, contact Ginny Colbert at gcolbert@sec.state.vt.us.

Email subscribers generally receive their *Opinions* a week earlier!

Upcoming Events

Conducting Effective Property Tax Appeals

April 17, 2008

Sponsored by VLCT Municipal Assistance Center

Location: Montpelier Elks Club

Time: 8:30 am

Contact: Jessica Hill (jhill@vlct.org)

Phone: 802/229-9111

Fax: 802/229-2211

Price: \$70.00 VLCT PACIF Members, \$100.00 VLCT Members, \$110.00 VLCT Non-members

This popular workshop is designed for selectboard members, listers, justices of the peace, town treasurers, and town clerks. All local officials are welcome to attend. In 2008, Vermont municipal governments will collect over \$1 billion in property taxes. With ever increasing pressure on the property tax, it is increasingly important that the appeals process be properly administered. Come learn what your town can do to conduct effective property tax grievances and appeals.

Selectboard Institute

April 26, 2008

Sponsored by VLCT Municipal Assistance Center

Location: Montpelier Elks Club

Time: 8:30 am

Contact: Jessica Hill (jhill@vlct.org)

Phone: 802/229-9111

Fax: 802/229-2211

Price: \$70.00 VLCT PACIF Members, \$100.00 VLCT Members, \$110.00 Non-members

The Selectboard Institute is an annual program offered exclusively to Vermont Selectboard members. Designed for both newly elected and more seasoned members, the program is highly interactive and allows members to learn from each other's experience. Staff members who report to the Selectboard are welcome as well. Please note this is a Saturday event!

2008 Town Officers' Educational Conferences

Coordinated by the Vermont Institute for Government and the University of Vermont Extension

April 10 - Lyndon State College
April 16 - Holiday Inn, Rutland
April 24 - Lake Morey Inn, Fairlee
April 30 - Grand Summit Lodge, Mount Snow

Time: Registration 8:15 am, sessions run until 3:30 pm

Contact: Mary Peabody at UVM Extension

Phone: (802) 223-2389

Email: mary.peabody@uvm.edu

Register Online: <http://regonline.com/toec08>



Workshops on a variety of topics of interest to municipal officials, presented at different sites around the state in April. Topics of interest to land use officials include the Essentials of Land Use Planning and Regulation, Effective Strategies for Hearing and Deciding Zoning Appeals, Capital Budgeting, Wastewater Issues, Sustainable and Low Impact Development, Conservation Planning, GIS Resources, and the Planning and Zoning Roundtable.

Secretary of State's Office - Services to Municipalities

The Secretary of State's Office wants all newly elected officials to know that we are here to help. We have many resources available to assist you in your job. Please do not hesitate to contact us!

Education and Training - See page 9 for upcoming sessions!

- Leadership workshops for local board chairs.
- Training for boards of civil authority on tax appeals, abatement, marriage and civil unions, oaths of office, etc.
- Election workshops – training for election workers.
- Onsite and regional workshops on a variety of topics from A (authority of local officials) to Z (zoning and planning).

Telephone Inquiries

Every year we answer thousands of calls from local officials and citizens about municipal laws and practices. You can call us at 1-800-439-8683.

Opinions Newsletter

A monthly newsletter sent to local officials and members of the public that includes articles on municipal issues and "opinions" on legal and practical questions concerning local government. Also available at <http://www.sec.state.vt.us/municipal/opinions.htm>

Publications

We publish numerous free handbooks and pamphlets on topics of municipal law and practice from the Law of Libraries, to the Rules on School Governance, to the Tax Appeal Handbook and more. The publications are available in hard copy as well as electronically on our website at <http://www.sec.state.vt.us/municipal>

Welcome to Newly Elected Municipal Clerks!

Please join us in welcoming the new municipal clerks who were elected this past Town Meeting Day. These include:

Barre City - Carolyn Dawes
Concord - Donna Berry
Fairfield - Amanda Forbes
Guilford - Jaclyn Root
Mount Tabor - William G. Basso, II
Shoreham - Amy Douglas
Weston - Jean DeCell

Cabot - Tara Rogerson
Corinth - Nancy Ertle
Goshen - Rosemary McKinnon
Moretown - Cherilyn Bandy
Pomfret - Andy Mann
Waterbury - Carla Lawrence
Worcester - Sandra Ferver

Municipal Calendar

April 2008

- 1 Last day for dog or wolf-hybrid licensing. 20 V.S.A. § 3581(a)
- 1 Base date for setting appraisal value and determining ownership of real and personal property. 32 V.S.A. § 3482
- 1 Last day for town clerk to furnish listers with transfer book for preceding 12-month period. 32 V.S.A. § 3485(a)
- 2 (22 days after warning; warning within seven days after election) Last day a run-off election may be held. 17 V.S.A. § 2682(e)
- 3 (Within 30 days of Town Meeting) Last day for voters to file petitions for reconsideration or rescission of articles voted on at town meeting. 17 V.S.A. § 2661(b)
- 15 Last day for the legislative body to appoint a town service officer and notify commissioner of social welfare of this appointment. 33 V.S.A. § 2102(a)
- 15 Last day for U.S. Congressional candidates to file FEC quarterly reports for the April quarter (Jan. 1-Mar. 30). 2 U.S.C. § 434(a)(2)
- 20 Last day for return of personal property inventories to listers. 32 V.S.A. § 4004
- 25 State Withholding Tax Return is due (*actual date by which return must be postmarked is shown on the printed form*) if reporting less than \$2,500 per quarter. More than \$2,500 requires monthly report; more than \$9,000 requires semi-weekly report. 32 V.S.A. § 5842
- 30 Last day for listers to receive applications for tax exemption due to disabled veteran status. 32 V.S.A. § 3802(11)
- 30 Last day to file Form 941 (*Quarterly Withholding Return*) with the IRS.

May 2008

- 15 Last day for town clerk to remit to state treasurer an accounting of dog and wolf-hybrid licenses sold and remit the license fee surcharge for an animal and rabies control program. 20 V.S.A. §3581(f)
- 26 Memorial Day. 1 V.S.A. §371

The Municipal Calendar is provided by the Vermont League of Cities and Towns/Chittenden Bank and the Secretary of State's Office.



Tip of the Month

Join Muninet!

The Muninet Internet ListServe is an online discussion group for all municipal officials and is maintained by the University of Vermont. Muninet acts as an electronic bulletin board for anyone who wants to post a municipal question or answer a question. A copy of the question or answer is automatically sent to **ALL** Muninet subscribers.

The ListServe is free and the only requirement to participate is an email account. For instructions on how to access Muninet, please go to www.sec.state.vt.us/OtherSites/muninet.htm.

If you have a tip you would like to share, please contact John Cushing, VMCTA President, at jcushing@town.milton.vt.us

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